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Tax Payment Compliance Behavior of The Motor Vehicle: The Moderating Role of Tax Amnesty and Patriotism

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Abstract: Noncompliance with Tax Payments among taxpayers is observed due to views of Tax injustice and a lack of faith in the government, particularly in the context of Indonesia. The objective of this study is to examine the impact of Tax Justice and trust in the government on taxpayers' Attitudes toward compliance with Tax payments. The study collected a total of 884 samples from six provinces in Indonesia. These samples consisted of motorised vehicles, specifically automobiles and motorcycles, belonging to potential taxpayers. The purposive sampling technique was employed, selecting samples based on the criteria set by the provinces regarding the presence of motorised vehicles (four-wheelers and two-wheelers). The six provinces were divided into three categories based on the number of cars they possessed: two provinces fell into the high category, two provinces into the medium category, and two provinces into the low category (Ministry of Internal Affairs, 2022). The study findings, derived from the application of Structural Equation Modelling using LISREL 8.80, indicate that faith in the Government exerts a greater impact on the Attitude and compliance intention of Indonesian taxpayers compared to Tax justice. In the context of research, it has been shown that the combination of Patriotism and Tax Amnesty has a reinforcing impact on individuals' views towards Tax Compliance Intentions. However, it is noteworthy that Tax Amnesty exerts the most substantial influence in this regard. Recent studies have revealed more empirical support indicating that the level of confidence exhibited by taxpayers towards the respective governments of East Java, South Kalimantan, Papua, and North Maluku Province has a more pronounced impact on their intention to comply with Tax obligations, compared to the influence of Tax fairness. The influence of taxpayers' Attitudes on Tax Compliance Intention is more pronounced in Papua Province than in other provinces. The implementation of amnesty programmes in East Java, Lampung, and Papua has emerged as a prominent determinant in bolstering the influence of Attitudes on individuals' intentions to comply with Tax payments. This phenomenon is indicative of the distinct cultural impact exerted by these regions. The forthcoming investigation ought to explore culture as a moderating variable.

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Introduction

Taxation plays a crucial part in the advancement of developing nations as it serves as the primary source of state revenue, facilitating the financing of various expenditures, including those related to sustainable development, with the ultimate aim of enhancing the well-being of the populace. In order to fulfil their fiscal obligations, it is necessary for individuals to adhere to Tax payment requirements.

The concept of Tax Payment Compliance underscores the necessity of taxpayers to accurately declare their income and ascertain their Tax liabilities. Nevertheless, a significant portion of the population continues to exhibit hesitancy towards fulfilling their Tax obligations, necessitating a comprehensive comprehension of the advantages associated with Tax payments. Taxes continue to be widely regarded as a burdensome expense that individuals must face in the course of their economic endeavours. It is widely believed that taxes have the potential to diminish consumption patterns by decreasing disposable income through the collection of Tax revenues, hence negatively impacting individual welfare (Cullis & Jones, 1992).

The Indonesian Law Number 6 of 2009, which pertains to General Provisions and Tax Procedures, classifies taxes into two categories: central taxes and regional taxes. Central taxes serve a pivotal function in facilitating and bolstering the process of national development. On the other hand, regional taxes serve as a means of generating Regional Original Income (PAD) with the objective of promoting the well-being and prosperity of the populace. Therefore, adherence to Tax payment obligations plays a crucial role in shaping the overall collection of regional and national Tax revenues.

According to the Ministry of Internal Affairs (2021), empirical evidence indicates that the cumulative Tax revenue generated by the 34 provinces in Indonesia has not yet attained the projected budgetary objective. The regional Tax revenues in 2020 exhibited a lower achievement rate of 95.91% compared to the Tax revenue in 2019, which stood at 97.83%. Nevertheless, a number of provinces managed to surpass the designated Tax collection targets. These provinces include DI Yogyakarta, East Java, South Sumatra, Central Kalimantan, East Kalimantan, Central Sulawesi, and Papua. The Motor Vehicle Tax (PKB) is identified as one of the Tax revenue streams for the provincial government.

The data pertaining to the Provincial Gross Domestic Product (PKB) for the year 2019 indicated that the objective was successfully fulfilled throughout all 34 provinces. However, in the subsequent year of 2020, there was a decline in PKB, with only 94.87% of the target being achieved. This decrease can be attributed to the underperformance of PKB revenues in 20 provinces. In recent times, there has been a notable surge in the possession of motorised vehicles, presenting a promising avenue for enhancing Public Administration Development (PAD) through the implementation of Motor Vehicle Tax (PKB).

Conversely, the Government's disclosure of Tax management practises engenders a diminished level of trust in its operations. The introduction of Tax Justice has not yet demonstrated visible effects on the growth of welfare, leading to hesitancy among individuals to make PKB payments (Kiw, Salleh, & Kassim, 2017). Therefore, it is imperative to comprehend the behavioural patterns of taxpayers in relation to their compliance with Tax obligations (Kiconco et al., 2019).

The comprehension of Tax payment Compliance behaviour can be attributed to the Theory of Reasoned Action /TRA (Fishbein & Ajzen, 1975, 2010) as a framework to elucidate the underlying factors influencing such behaviour. According to Hanno and Violette (1996), Tax Attitudes are influenced by beliefs and subjective norms. The perception of justice within a taxation system is a significant determinant in shaping taxpayers' compliance behaviour. When individuals perceive the taxation justice system as embodying subjective norms, they are more likely to exhibit a favourable disposition towards it, deter instances of Tax fraud or evasion, and demonstrate an intention to adhere to Tax payment obligations (Taing & Chang, 2021). Moreover, the study conducted by Taing and Chang (2021) demonstrated that the level of trust individuals has in the government, which is indicative of their beliefs, has minimal impact on their intention to comply with Tax obligations. Nevertheless, Torgler (2007) posits that the examination of voluntary Tax Compliance necessitates the inclusion of the taxpayer's association with the government, encompassing their trust in said authority. Based on Rudolph's (2009) study, individuals who experienced a decline in trust towards the government engaged in cognitive processes to justify their participation in Tax evasion. According to the findings of Alm and Torgler (2006), a rise in trust levels can lead to a more favourable Attitude and stronger commitment among taxpayers towards fulfilling their Tax obligations. Further, Bobek (1997) discovered that individuals who possess a favourable disposition towards Tax payment exhibit a greater inclination to fulfil their Tax obligations. The key factor influencing Tax Compliance among taxpayers is their Attitude towards taxes.

In contrast, the Government has initiated a Tax Amnesty programme aimed at cultivating a favourable disposition among taxpayers who are inclined to settle their outstanding PKB taxes. This initiative has been undertaken by the provincial governments of East Java, North Sumatra, South Kalimantan, Papua, North Maluku, and Lampung provinces. As stated by the Regional Revenue Agency of Lampung Province (BAPENDA), the implementation of Tax Amnesty has resulted in PKB Tax payments exceeding 100% (BAPENDA, Lampung Province, 2021). According to Andrews et al. (2014), the implementation of Tax Amnesty can potentially enhance taxpayers' willingness to promptly settle their PKB obligations. Additionally, the authors suggest that the impact of price reductions as a moderating element warrants additional investigation. The act of promoting price reductions might be likened to the implementation of the PKB Tax Amnesty, which serves as an incentive for taxpayers to willingly fulfil their PKB obligations. Hence, the PKB Tax Amnesty can function as a moderating variable that is expected to enhance the impact of Attitudes towards Tax Payment Compliance Intentions in a favourable manner.

Contrary to this, Gangl, Torgler, and Kirchler (2016) argued that the impact of Patriotism on individuals' Attitudes is both influential and uncertain. The studies conducted by Alshira'h et al. (2021) and Alshira'h and Abdul-Jabbar (2020) yielded inconclusive findings with regards to the association between Patriotism and Tax Payment Compliance. These researchers propose that Patriotism may serve as a potential moderating element in this connection.

Hence, it is imperative for this study to examine the impact of Tax Justice and trust in the government on the development of favourable Attitudes among taxpayers, thereby enhancing their intentions to comply with Tax payments. Additionally, the study will explore the

moderating influence of Tax Amnesty and Patriotism in reinforcing the relationship between Attitudes and Tax payment compliance intentions. The inclusion of Tax Amnesty and Patriotism as moderating factors in this study represents a unique contribution to the existing body of research.

Literature Review

The present study utilised the Theory of Reasoned Action (Fishbein & Ajzen, 1975) as a framework to elucidate Tax Compliance behaviour, while drawing upon Social Identity Theory (Tajfel, 1981) to elucidate the moderating influence of patriotism. Promotion Theory, initially proposed by Lewis (1898) and further refined by Strong (1925), investigates the manner in which Tax Amnesty serves as a moderating factor in the relationship between taxpayers' views and their intention to comply with Tax obligations.

Theory of Reasoned Action (TRA)

The Theory of Reasoned Action (TRA) posits that an individual's action is influenced by both their own Attitude and the social environment in which they are situated (Kiconco et al., 2019). Within the realm of taxation, the term "Taxpayer Response Attitude" (TRA) pertains to an individual's inclination to engage in or abstain from engaging in Tax Compliance activities based on their behavioural choices. The Theory of Reasoned Action (Ajzen & Fishbein, 1980) is a comprehensive model that incorporates multiple attributes to anticipate customer behavioural intentions based on their beliefs and subjective norms.

The Taxpayer's Response to Audit (TRA) is a study that examines the manner in which taxpayers fulfil their Tax obligations (Musimenta et al., 2019), and is particularly concerned with the impact of an individual's Attitude towards adhering to Tax regulations. If individuals who contribute to the Tax system possess a favourable disposition towards adhering to Tax regulations, they demonstrate a willingness to assume the financial burden associated with compliance.

The theory of rational choice assumes that individuals possess rationality and make decisions based on the knowledge that is accessible to them. Prior to making a decision to engage in or abstain from specific behaviours, individuals will take into account the potential consequences of their choices (Ajzen & Fishbein, 1980). Therefore, it is imperative to consider the perspectives and beliefs of taxpayers. Taxpayers will assess the advantages of taxes prior to considering their payment. Therefore, the concepts of Tax fairness, which encompasses subjective norms, and trust, which encompasses beliefs, have the potential to influence individuals' views and subsequently impact their intents to comply with Tax obligations.

Social Identity Theory (SIT)

The present study also employs social identification Theory (SIT) as a theoretical framework to elucidate the concept of national identification (Huddy & Khatib, 2007; Tajfel, 1981). The concept of Social Identity Theory (SIT) encompasses a comprehensive collection of scholarly ideas and empirical evidence pertaining to the genesis and ramifications of stable social identities (Sniderman, Hagendoorn, & Prior, 2004). In their study, Huddy and Khatib (2007) examine the concept of national identity and argue that it is anticipated to be devoid of ideological elements. They posit that national identity primarily

encompasses a subjective sense of attachment that is prevalent within a nation, such as feelings of patriotism. Patriotism can be understood as a collective affiliation characterised by a deep sense of affection and loyalty for one's nation, country, or local community, demonstrated via adherence to all relevant legal and regulatory frameworks. The hypothesis proposed by Alshira'h and Abdul-Jabbar (2020) posits that the Social Identity hypothesis (SIT) may effectively elucidate the concept of Patriotism and its consequential impacts.

Promotion Theory

Lewis (1898) formulated the Promotion Theory, which encompasses a hierarchical effect model. Beerli and Santana (1999) proposed a contemporary iteration, wherein they put forth a conceptual framework aimed at assessing individual reactions to promotional activities. The theory encompasses three dimensions: cognitive, affective, and conative. The cognitive dimension pertains to an individual's knowledge, perceptions, and beliefs regarding a given stimulus. The affective dimension encompasses Attitudes, sentiments, and emotions that are associated with the stimulus. Lastly, the cognitive component relates to the behavioural responses exhibited by individuals in reaction to the stimulus. However, it is worth noting that numerous studies have approached the concept of conative as a reaction to customer behaviour (Schiffman & Kanuk, 2001). Consequently, research on price promotions has primarily concentrated on investigating the conative stage (Balasubramanian, Karrh, & Patwardhan, 2006).

The findings of Raghbir (1998) suggests that there exists a positive correlation between the level of sales promotion in the form of price discounts and the resulting savings. Additionally, this correlation is associated with an increased likelihood of customers making purchases of items or services. This study employs a specific promotional theory to elucidate the Tax Amnesty as a promotional strategy implemented by the Government.

Tax Justice

According to Zajak (1996), justice can be perceived as a subjective interpretation and consequential outcome. Tax Justice is a crucial factor that significantly impacts Tax Compliance Behaviour, as highlighted in the taxation literature (Gilligan & Richardson, 2005). A Tax system that is not functional may lead to a negative view among the general people, resulting in their inclination to evade Tax obligations (Hanno & Violette, 1996). Hence, the Tax system exhibits the attribute of justice. Justice can be understood as the equitable taxation of individuals based on their respective financial capacities (Lymer & Oats, 2009). This concept has two distinct dimensions, namely horizontal and vertical justice. Horizontal fairness refers to a principle in taxation whereby individuals with equal levels of income are subjected to identical Tax rates or share equivalent Tax burdens. Vertical justice is a concept that distinguishes individuals based on their varying levels of income. In relation to this matter, the aggregate Tax liability is contingent upon the entire amount of income received. As income levels increase, the corresponding Tax burden also increases in proportion.

Tax Justice is a Tax framework grounded in principles aimed at establishing an equitable, transparent, and uniform system of taxation for all individuals subject to taxation (Adeyeye, Otusanya, & Arowomole, 2016). Tax injustice occurs when individuals in similar circumstances are subjected to disparate Tax responsibilities. A

significant number of individuals gets a considerable reduction in their Tax burdens (Brill, 2012). Therefore, the concept of Tax Justice is contingent upon the taxpayers' subjective assessment of fairness within the Tax system (Farrar et al., 2020; Zhang, Smith, & Gouldman, 2020). The entire amount of taxes an individual pays is directly correlated with their economic capacity, thus necessitating the implementation of Tax policies that are based on an individual's taxable income.

Trust in Government

The establishment of trust plays a pivotal role in fostering voluntary compliance among taxpayers (Frey & Torgler, 2007). There is a negative correlation between the growing distrust in Government and the decline in government revenues and taxing performance (Torgler, 2003a).

According to La Porta et al. (1997), the concept of Trust in Government can be understood as an individual behavioural perspective applied to huge organisations. Trust can be defined as the inclination of individuals to collaborate and shape individual actions in relation to policy-making entities, such as governmental organisations (Ritsatos, 2014).

Attitude of Taxpayers

Attitude is a component of the Theory of Reasoned Action (TRA) and refers to the subjective assessments, either positive or negative, that individuals hold towards objects, people, and behaviours. The concept of Attitude is a multifaceted psychological construct encompassing cognitive elements, affective elements, and behavioural elements. Cognitive components refer to the beliefs that are associated with an individual's Attitude. Affective components involve the emotional responses that are linked to the appraisal of the Attitude. Lastly, behavioural components pertain to the behavioural tendencies that are influenced by an individual's Attitudes. The role of Attitude in an individual's ability to navigate the external environment and its significance in various domains of life for the preservation of personal identity (Pratkanis & Greenwald, 1989).

In the realm of Tax Compliance, there exists a correlation between Attitude and taxpayer morale, which pertains to the inherent drive to fulfil Tax obligations as a means of contributing to the betterment of society (Cummings et al., 2009).

Tax Compliance Intentions

The consideration of intention plays a crucial role in the evaluation and determination of whether to accept or reject an individual's behaviour (Al Jaffri Saad & Haniffa, 2014). The concept of individual behavioural intention refers to the cognitive depiction of an individual's inclination to engage in specific conduct (Fishbein & Ajzen, 1975).

As defined by Langdrige, Sheeran, and Connolly (2007), intentions refer to individuals' underlying motives to engage in specific conduct, reflecting their willingness to invest time and effort in order to assure the execution of the action.

Tax Amnesty

Price discounts are frequently employed and proven to be an efficacious strategy for stimulating product purchases (Guerreiro et al., 2004). In addition to this, Tax Amnesty is a component of the government's promotional efforts aimed at offering taxpayers' relief and encouraging greater individual engagement in Tax Compliance. According to Agyei and Gyamerah (2014), Tax Amnesty refers to a

formally authorised provision aimed at diminishing an individual's taxable income and associated Tax liability. The deduction of Tax Amnesty occurs prior to the application of Tax rates on an individual's assessable income (Ali-Nakyea, 2008).

Moreover, Poggi and Essel (2017) assert that Tax Amnesty is a formally sanctioned, deductible provision designed to mitigate an individual's taxable earnings and thereby alleviate the Tax liability. Therefore, the implementation of Tax Amnesty has emerged as a crucial component within the taxation frameworks of numerous countries, aiming to incentivize taxpayers to accurately report their income and earnings for the purpose of taxation (Gatsi, Gadzo, & Kportorgbi, 2013). The present study examines the role of Tax Amnesty as a moderating variable in the relationship between taxpayer perceptions and Tax Compliance intentions.

Patriotism

Patriotism can be defined as the act of individuals identifying themselves as part of specific social collectives, such as national or local communities (Tajfel & Turner, 1986). The act of self-categorization allows individuals to develop a good self-concept, which is accompanied by positive emotions such as love and pride in the accomplishments of their nation (Federico, Golec, & Dial, 2005). Patriotism refers to the process of individuals identifying with and experiencing emotional attachment towards their country (Schatz, Staub, & Lavine, 1999).

In their study, Schatz, Staub, and Lavine (1999) identified a significant distinction between constructive and blind forms of Patriotism. Constructive Patriotism entails the act of commending governmental endeavours while also engaging in the identification and critique of individuals who advocate for progressive transformation and the maintenance of coherence. Blind Patriotism is characterised by an unquestioning Attitude towards the government and a strong emphasis on loyalty (Alshira'h et al., 2021). Patriotism, when regarded as a social identity, serves as a fundamental framework for guiding social behaviour (Huddy & Khatib, 2007).

In addition, according to Callan (2006), Patriotism can be defined as a deep affection and loyalty towards one's country, which is seen to positively influence individuals' willingness to fulfil their Tax obligations. It has been observed that Patriotism can serve as a deterrent for individuals considering relocation to other countries in reaction to rising Tax rates and reduced Tax base flexibility, which subsequently compels nations to raise their Tax rates (Qari, Konrad, & Geys, 2012). According to Kahne and Middaugh (2006), the timely payment of taxes can be attributed to taxpayers' sense of patriotism. Therefore, the authors propose that Patriotism has the potential to either enhance or diminish taxpayer beliefs about their intentions to comply with Tax obligations.

The Effect of Tax Justice on Taxpayer Attitudes

The significance of perceptions of justice in Tax Compliance decisions cannot be overstated. The overarching theory of Tax Compliance posits that Tax Compliance is influenced by individuals' perceptions of fairness (Torgler, 2007).

The concept of a just taxation system pertains to the inclination of taxpayers to fulfil their Tax obligations (Walsh, 2012) based on the perception held by the general public that the Government provide satisfactory services in exchange for the levied Tax charges. In their study, Pui Yee, Moorthy, and Choo Keng Soon (2017) observed a

favourable correlation between Tax Justice and the Attitude of Taxpayers. When the Tax system demonstrates fairness in its treatment of all individuals, taxpayers are more inclined to willingly fulfil their Tax obligations. Hence, a correlation between Tax Justice and Taxpayer Attitude has been observed by various scholars (Oberholzer & Stack, 2014). In their study, Mohamad et al. (2013) discovered a noteworthy positive correlation between Tax Justice and taxpayer views, as determined through the utilisation of the Man-Whitney and Kruskal-Wallis statistical tests. In contrast, it is observed that taxpayers often participate in the act of Tax avoidance. Individuals are prone to perceiving Tax evasion as morally justifiable when they assert that the Tax system is unjust against their own interests (Fortin, Lacroix, & Villeval, 2007).

The perception of Tax Justice by individual taxpayers holds significant importance. The Fairness Heuristic Theory suggests that individuals are more likely to demonstrate Tax Compliance when they believe the Tax system to be fair (Al-Zaqeba & Al-Rashdan, 2020). According to the study conducted by Jameel and Ahmad (2018), the role of justice perceptions is of utmost importance in shaping individual Tax Attitudes and behaviours. In their study, Jimenez and Iyer (2016) discovered a favourable relationship between individuals' perceptions of Tax Justice and their Attitudes towards taxes. From those descriptions, the hypothesis can be formulated as follows: H1: Tax Justice affects the Attitude of the taxpayer

The Effect of Trust in Government on Taxpayer Attitudes

In their study, Siau and Shen (2003) delineate three distinct attributes associated with prevailing ideas. Initially, the trust arrangement involves the participation of two distinct entities, specifically the trustor and the trustee. Both sides are interdependent and derive reciprocal advantages from their relationship. Secondly, the presence of uncertainty and risk arises due to the potential for the trustee to deviate from anticipated outcomes. Lastly, the trustor maintains a belief in the trustee's integrity and is confident that the trustee will not breach the trust; the trustor possesses a sense of assurance in the trustee's reliability. the research of Jimenez and Iyer (2016), the concept of trust, when viewed through the lens of a heuristic theory, offers valuable understanding regarding the consequences of diminished trust and its role in shaping an individual's inclination to endorse government interventions. According to Hetherington (2005), persons who hold a perception of trustworthiness towards the Government are more likely to express support for its actions. Nevertheless, in instances where Trust is absent, individuals may withhold their endorsement of the Government's initiatives (Rudolph, 2009).

The concept of Trust in Government can be viewed in a positive light, as evidenced by Torgler's (2007) argument. In a study conducted by Donthu (2001), it was discovered that Trust had a favourable impact on Attitudes in the context of website case studies. In a research study conducted by Eastlick, Lotz, and Warrington (2006), it was discovered that Trust plays a substantial role in predicting consumers' Attitudes towards engaging in transactions with online companies and their intentions to make purchases. The level of trust in the government has a significant impact on individuals' Attitudes towards Tax Compliance (Helhel & Ahmed, 2014). This is a crucial measure that reflects the effectiveness of government programmes, programmes, and laws. Therefore, the second hypothesis can be formulated as follows:

H2: Trust in the Government affects the Attitude of the taxpayer

Effect of Tax Justice on Tax Compliance Intentions

The significance of justice and cooperation in achieving compliance has been recognised by regulatory professionals (Murphy, 2008). In his work published, Wenzel (2003) introduces a theoretical framework that addresses the concept of Justice in relation to Tax payments. This framework encompasses three dimensions: distributive Justice, procedural Justice, and retributive Justice. Distributive justice pertains to the equitable distribution of outcomes within the allocation process, which has the potential to impact Tax Compliance (Kirchler, 2007). According to Kinsey, Grasmick, and Smith (1991), individuals who bear a greater Tax burden compared to others exhibit a lower level of compliance with Tax legislation.

The acceptance of decisions issued by Tax authorities and the development of trust in Tax authorities as a compliance behaviour are influenced by procedural justice (Faizal & Palil, 2015). Nevertheless, the concept of procedural justice has not been as extensively explored in Tax research as the concept of distributive justice.

Retributive justice pertains to the impression of consequences that are imposed when violations of rules occur (Tyler, 1990). Perceptions of retributive unfairness may arise when sanctions are seen excessively harsh or lenient. In response to Kirchler's (1998) research, entrepreneurs tend to encounter a greater number of opportunities to engage in Tax avoidance, a factor that is pertinent to non-compliance. Therefore, entrepreneurs who perceive their Tax obligations to be greater than those of their business rivals are more inclined to engage in non-compliant behaviour.

Previous studies have found a favourable association between perceptions of justice and Tax Compliance when individuals regard taxes as being just (Alm & Torgler, 2011; Benk, Budak, & Cakmak, 2012). The perception of Tax injustice has the potential to diminish the perceived legitimacy of the taxation system. This perception is often employed by individuals as a means to rationalise and rationalise their engagement in Tax evasion, as they view non-compliance as a form of self-defence (Zhang, Smith, & Gouldman, 2020). The significance of perceptions of Tax Justice lies in the fact that individuals are more likely to demonstrate Tax Compliance when they consider taxation as a just and equitable system.

Based on the findings of Taing and Chang (2021), there is a positive and significant relationship between subjective norms related to Tax Justice and individuals' intentions to comply with Tax regulations. In their study, Dulleck et al. (2016) discovered a statistically significant association between personal income Tax Compliance and Tax justice. According to the findings of Faizal and Palil (2015), the level of justice inside the Tax system has a direct impact on taxpayer compliance. The research findings indicate that taxpayers exhibit a higher likelihood of compliance when they perceive a sense of justice inside the Tax system of a certain country. To Gilligan and Richardson (2005), the presence of injustice within the Tax system has the potential to undermine its effectiveness and elicit opposition among taxpayers in fulfilling their Tax obligations. From this description, the hypothesis can be formulated as follows:

H3: Tax Justice affects the intention to Tax Payment Compliance

The Effect of Trust in Government on Tax Compliance Intentions

As per Ajzen (2005), the alignment between individuals' goals and their subsequent action is contingent upon the

presence of adequate motivation within the surrounding environment. Within the realm of taxation, the motivating factor at play is the level of trust that taxpayers place in the government. The perception of taxpayers regarding the equivalence of taxes paid and public services given by the Government might influence their compliance with Tax rules, hence impacting Tax Compliance (Torgler et al., 2008). This perception may lead taxpayers to transform their intention to comply with Tax laws into actual Tax Compliance behaviour. According to Azmi and Perumal (2008), a significant factor affecting Tax Compliance is the level of trust that taxpayers have in the implementation of the taxation system.

In accordance with Torgler (2007), an essential factor to examine when analysing voluntary Tax Compliance is the taxpayer's association with the Government, which encompasses their level of trust in the Government. The political discontent thesis posits that a decline in citizens' confidence in the Government leads to a perception of excessive Tax burdens (Rudolph, 2009). Consequently, the lack of faith in the Government might serve as a mechanism via which people justify their act of evading taxes. Torgler (2003a, 2003b, 2004) discovered a positive correlation between Trust in Government and the inclination of individuals to adhere to Tax regulations across different nations. A significant correlation has been observed between Trust in Government and Compliance across different countries (Richardson, 2008).

Trust is a concept that underscores the connection between the taxpayer and the Tax authority, which arises from the taxpayer's trust in the system. It was found that there exists a positive relationship between a taxpayer's level of Trust and their perceived Tax Compliance (Kastlunger et al., 2013). Wahl, Kastlunger, and Kirchler (2010), stated that there is a positive correlation between trust and Tax payments. Tax Compliance can be enhanced either through voluntary means or through enforcement by Tax authorities that are very credible and trustworthy. In the words of Kogler et al. (2013), voluntary Tax Compliance is positively influenced by trust in Tax authorities.

In accordance with the study conducted by Taing and Chang (2021), there exists a significant relationship between taxpayers' Trust in the Government and their decisions regarding Tax Compliance. For instance, let us consider the scenario in which taxpayers perceive Tax funds to be utilised efficiently and Tax administration to be characterised by openness and transparency. Individuals are likely to exhibit greater trust in their government and demonstrate increased compliance behaviour.

Taxpayers have a tendency to refrain from fulfilling their Tax obligations when they regard the Tax system as being unjust (Richardson, 2007). Faizal et al. (2017) prove that there is evidence to support the theory that trust has a greater impact on Tax Compliance when compared to Tax rates. According to the findings of Kogler et al. (2013), the level of voluntary compliance among taxpayers is significantly impacted by their trust in the government, particularly in relation to the taxation system. Based on the empirical findings of Abdul-Razak and Adafula (2013), it has been demonstrated that there exists a positive relationship between taxpayers' trust in Ghana and their level of Tax Compliance. The research hypothesis is formulated as follows:

H4: Trust in the Government affects Tax Compliance Intentions

The Influence of Taxpayer Attitudes on Tax Compliance Intentions

As stated by Braithwaite (2009), Tax Compliance pertains to the comprehensive and voluntary adherence to all legally mandated Tax responsibilities, or the extent to which a taxpayer conforms or deviates from the Tax legislation of their respective nation. Tax Compliance refers to the degree to which individuals adhere to Tax legislation (James & Alley, 2004) and fulfil their obligation to pay all due taxes (Braithwaite, 2009). Tax Compliance refers to the act of taxpayers fulfilling their obligations by submitting Tax returns that accurately report all income and by paying the necessary taxes in accordance with relevant Tax rules and regulations (Palil & Mustapha, 2011).

In their study, Kirchler, Hoelzl, and Wahl (2008) discovered a statistically significant positive correlation between individuals' Attitudes towards Tax evasion behaviour. Similarly, Bobek and Hatfield (2003) established that Attitudes had an impact on Tax Compliance. Hence, those who hold negative perceptions about Tax evasion are less likely to engage in such illicit activities, as shown among taxpayers. On the other hand, individuals who possess a favourable disposition towards Tax avoidance are more inclined to participate in Tax avoidance practises (Alleyne & Harris, 2017).

Furthermore, the study conducted by Chan, Troutman, and O'Bryan (2000) revealed a positive correlation between the Attitude of taxpayers and their compliance. Contrarily, Antonides and Robben (1995) discovered a lack of correlation between taxpayer sentiments and Tax Compliance behaviour. It is argued that the overall sentiments about the taxation system do not have the ability to impact judgements regarding Tax Compliance (Benk, Budak, & Cakmak, 2012). According to the research conducted by Cechovsky (2021), it was found that Attitudes had a favourable impact on individuals' intentions to comply with Tax regulations. So, the hypothesis can be formulated as follows:

H5: The Attitude of the taxpayer influences the intention of Tax Compliance

Patriotism Moderates the Effect of Attitudes on Tax Compliance Intentions

Regarding the study conducted by Schatz, Staub, and Lavine (1999) and the research conducted by Druckman, the distinction between Nationalism and Patriotism is emphasised by (1994). Patriotism encompasses a deep affection and loyalty towards one's nation, and it is important to note that it should not be exclusively linked to any certain conflict paradigm. At times, Patriotism can encompass combat strategies characterised by constructive collaboration with other nations. In contrast, nationalism encompasses the manifestation of racial prejudice towards specific ethnic groups, and the cultivation of favourable sentiments towards particular nationalities, and the harbouring of animosity towards others. The study conducted by Konrad and Qari (2012) revealed that the presence of war and conflict led to an increase in Tax payments and a greater sense of Tax duty among individuals who exhibited higher levels of patriotism. Conversely, in situations characterised by peace, lower levels of Patriotism were associated with reduced Tax payments. Over the course of the previous decade, there has been a prominent discourse inside the United States regarding the topics of taxation and patriotism. This discussion gained significant attention during the 2008 presidential election campaign, wherein

Vice President Joe Biden expressed the viewpoint that American citizens ought to fulfil their patriotic obligations by fulfilling their Tax obligations.

According to the empirical study conducted by Konrad and Qari (2012), there exists a correlation between Patriotism and Tax Compliance. Individuals who exhibit a strong sense of Patriotism are more likely to demonstrate honesty in their income generation and obedience in fulfilling their Tax obligations. In the words of Lavoie (2011), the level of Patriotism exhibited by an individual can have a direct impact on their compliance with Tax obligations and adherence to social standards. This is because individuals who possess a strong and unwavering feeling of Patriotism towards their country tend to possess a heightened inclination to conform to established societal norms. However, according to the findings of Carnes and Cuccia (1996), Patriotism has been identified as a moderating factor in the relationship between Attitude and Tax Compliance. An additional factor contributing to the moderating influence of Patriotism is the presence of inconclusive findings concerning the association between Patriotism and Tax Compliance (Alshira'h & Abdul-Jabbar, 2020). From this description, the hypothesis can be formulated as follows:

H6: Patriotism moderates the relationship between taxpayer Attitudes and intentions
Tax Compliance

Tax Amnesty Moderates Taxpayer Attitudes toward Tax Compliance Intentions.

Price promotions in specific offers can be structured by employing discounts or price reductions (Janiszewski & Cunha Jr, 2004). Certain commercial establishments, such as retail stores, employ the strategy of offering discounts. When customers are presented with a discounted offer that displays a nominal price crossed out and replaced with a lower price for comparison, they are likely to perceive it as an opportunity for cost savings (Agmeka, Wathoni, & Santoso, 2019). So, the implementation of discounts has the potential to enhance customer purchases across many product categories (Khan & Dhar, 2010). Consumers do not experience feelings of guilt when making purchases of things that are currently being offered at discounted prices (Grewal et al., 1998).

According to Campbell and Diamond (1990), promotional programmes can be conceptualised and implemented in two distinct manners: by enhancing the perceived value of the product through non-monetary promotions or by mitigating potential losses through monetary promotions. Zhang et al. (2018) and Yadav and Pathak (2017) argue the role of pricing has consistently been recognised as a crucial determinant in shaping consumer decision-making processes. Hsiao and Chen (2016) mentioned that the perception of affordable prices has a direct and significant influence on purchasing intentions.

In the context of Promotion Theory, Tax Amnesty can be defined as a promotional strategy involving the provision of discounted rates or incentives. The Tax Amnesty scheme is designed to provide amnesty for Tax fines that have been levied on individuals who own vehicles. Tax Amnesty is a commonly employed measure by the Government to mitigate the cost of vehicle Tax on society and instill a sense of responsibility among taxpayers to fulfil their vehicle Tax obligations.

Taxes are widely perceived as onerous obligations for taxpayers, prompting them to actively seek alternative strategies and approaches to minimise their Tax liabilities. As a result, the Government employs the strategy of Tax Amnesty to incentivize taxpayers to fulfil their Tax obligations (Agyei & Gyamerah, 2014). The Tax Amnesty Programme aims to mitigate the Tax liability for individual taxpayers. Tax relief is offered by the Government as a means to mitigate the Tax burden faced by individual taxpayers. This is achieved by reducing the amount of assessable income for individuals who meet the eligibility criteria. The granting of amnesty is contingent upon the individual's standing rather than the nature of their income.

According to Chen, Monroe, and Lou (1998), the examination of promotion as a moderating variable is proposed. Therefore, this study employs the use of promotion as a Tax Amnesty strategy to modify the Attitudes of taxpayers towards their intentions to comply with Tax regulations. Therefore, the hypothesis can be formulated as follows:

H7: The Tax Amnesty moderates the relationship between taxpayers' Attitudes on Tax Compliance Intentions
Referring to the hypothesis formulation, the research model is as follows.

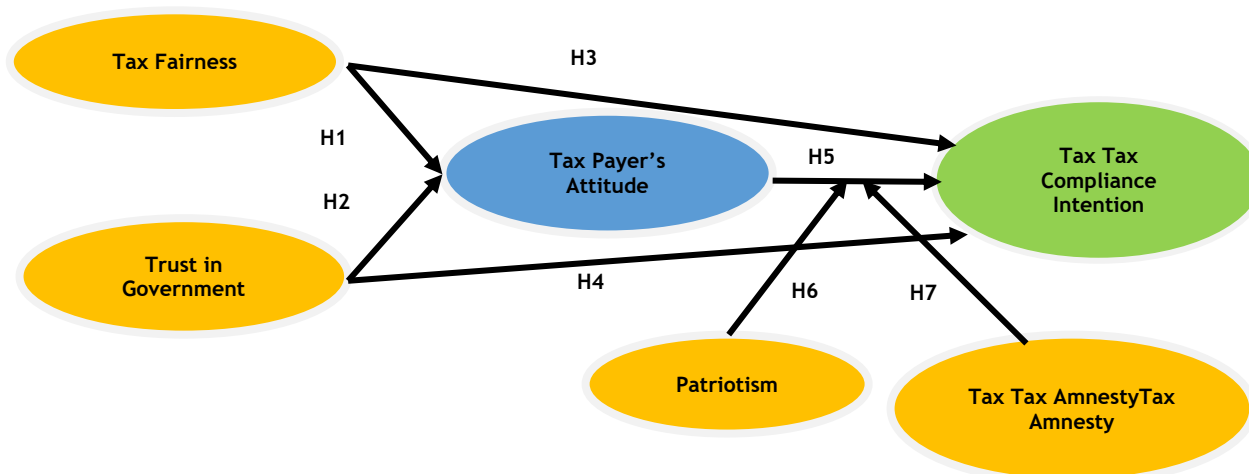


Figure 1. Research Model

Method

This research employed a quantitative research strategy to investigate the hypothesis. The questionnaires were

distributed to motor vehicle taxpayers residing in six provinces, categorised into three groups, through an online platform using Google Forms: 1) the provinces of East Java and North Sumatra exhibit the highest number of motor

vehicles and Tax payment realisation; 2) the provinces of Lampung and South Kalimantan demonstrate a moderate level of motor vehicle ownership and Tax payment realisation; 3) there are two provinces that exhibit a lower number of motor vehicles (Indonesia Central Bureau of Statistics and Ministry of Internal Affairs, 2022). The purposive sampling technique was employed in order to select taxpayers who were actively making payments for the motor vehicle Tax as the unit of analysis, as described by [Campbell et al. \(2020\)](#). The sample size adhered to the guidelines proposed by [Klemelä \(2018\)](#), which recommend a minimum of five (5) to a maximum of ten times the number of parameters. Therefore, the total number of units analysed in this study was determined to be at least 260 (26 x 10). However, in order to obtain an accurate measurement of model fit using Structural Equation Modelling (SEM), a larger sample size of 884 samples is required ([Klemelä, 2018](#)). This analysis was conducted using the LISREL 8.80 tool developed by [Joreskog and Sorbom \(1996\)](#). The total number of samples is determined by aligning the sample proportion with the total number of motor vehicle owners in each province ([Table 1](#)).

Table 1. The Sample Size in Six Provinces

No	Province	Sample Size
1	East Java	186
2	North Sumatra	176
3	Lampung	163
4	South Kalimantan	153
5	Papua	104
6	North Maluku	102

The Tax Justice measurement utilised the measurement framework proposed by [Zhang, Smith, and Gouldman \(2020\)](#). The measuring of Trust in Government was utilised by [Taing and Chang \(2021\)](#). The measuring of the taxpayer's Attitude utilised the measurement developed by [Taing and Chang \(2021\)](#). The Tax Compliance intention measurements included in this study are based on the measurements developed by [Ikhwandha and Hidayati \(2019\)](#). The measurement of [Kashif, Fernando, and Wijenayake \(2019\)](#) was utilised in the adoption of the Patriotism scale. The Tax Amnesty Measurement utilises the measurements proposed by [Hanaysha \(2017\)](#). All assessments successfully met the criteria for validity and reliability tests, with coefficients exceeding the thresholds of 0.50 and 0.70, respectively. The Likert scale, ranging from 1 to 5, was employed to capture responses ranging from Strongly Disagree to Agree Strongly. Nevertheless, this study conducted validity and reliability assessments to ensure the robustness of the findings, taking into account variations in the settings of the objects under investigation. Specifically, the study adhered to the criteria of Convergent Validity, which necessitates an

Average Extracted Variance of at least 0.50, as well as a Cronbach reliability coefficient of 0.70, as prescribed by the Structural Equation Modelling (SEM) framework.

Result

The analysis of the respondent profile reveals that the male population constitutes a majority of the sample, accounting for 63.20%. Furthermore, individuals aged between 39 and 60 years represent a significant proportion of 70.30%. The proportion of taxpayers with an income over \$10 million is 69.50%. The proportion of respondents who own two-wheeled motorbikes is 48.60%, while the proportion of respondents who own four-wheeled motorbikes is 51.40%.

The initial prerequisite for conducting structural equation modelling (SEM) analysis is the presence of normal data, as stated by [Klemelä \(2018\)](#). The abnormality of the data analysis was determined using multivariate analysis, as evidenced by a p-value of 0.00, which is below the significance threshold of 0.05. The utilisation of structural equation modelling (SEM) analysis addresses the presence of atypical data by the application of robust maximum likelihood estimation, which is evaluated using the Fit Model criterion. The second study encompassed the assessment of Convergent Validity through the utilisation of the Average Variance Extracted (AVE) value, as well as the evaluation of reliability through Cronbach's alpha test. The results indicated that both the Convergent Validity (AVE value greater than 0.50) and reliability (Cronbach's alpha of 0.70) of the measures were deemed acceptable. The Fit Model, as determined by SEM analysis, yields several indices that assess the goodness of fit. These include the Goodness of Fit Index (GFI), which has a value of 0.96, surpassing the required threshold of 0.90. Additionally, the Root Mean Square Error of Approximation (RMSEA) is calculated to be 0.031, which is less than the accepted value of 0.05. The Adjusted Goodness of Fit Index (AGFI) is found to be 0.91, meeting the minimum requirement of 0.90. Furthermore, the Normed Fit Index (NFI) is determined to be 0.98, exceeding the threshold of 0.90. The Comparative Fit Index (CFI) is calculated to be 0.99, which is greater than the required value of 0.90. On the other hand, the Parsimonious et al. (PNFI) index is found to be 0.43, falling below the threshold of 0.90. Lastly, the Parsimonious Goodness of Fit Index (PGFI) is determined to be 0.38, which is less than the maximum value of 1.00. The fit model yields a satisfactory level of fit. In addition, the result of structural equation modelling (SEM) generates a structural model that verifies the hypothesised relationships, as indicated in [Table 2](#).

Table 2. Hypothesis Test Results

Hypothesis	Path Analysis		Standardized Value		Total Effect	t-value	Decision
			Direct	Indirect			
H ₁	Tax Justice →	Attitude	0.15	-	0.15	2.30	Supported
H ₂	Trust in Government →	Attitude	0.59	-	0.59	6.72	Supported
H ₃	Tax Justice →	Tax Compliance Intention	0.23	0.03	0.26	3.25	Supported
H ₄	Trust in Government →	Tax Compliance Intention	0.22	0.12	0.34	4.03	Supported
H ₅	Attitude →	Tax Compliance Intention	0.20	-	0.20	1.97	Supported
H ₆	Attitude *Patriotism →	Tax Compliance Intention	0.16	-	0.16	2.05	Supported
H ₇	Attitude *Tax Amnesty →	Tax Compliance Intention	0.22	-	0.22	2.52	Supported

Source: SEM Output, by LISREL 8.80

The impact of Trust in Government on Attitude or Tax Compliance Intention is considerably greater than that of Tax Justice, with estimated total effect values of 59.00% and 34.00% respectively. Nevertheless, the impact of Attitude on Tax Compliance intention is found to be less than 20%. In the context of Tax Compliance intention, it has been observed that Tax Amnesty has a moderating impact on the relationship between Attitude and compliance intention. Specifically, the value effect is found to grow to 22.00% when Tax Amnesty is introduced as a moderator, surpassing the value of Patriotism (16.00%) in moderating the Attitude-compliance intention relationship. Nevertheless, the impact of Tax Justice on Tax Compliance Intention is comparatively greater, with a magnitude of 26.00%, in contrast to its effect on Attitude, which stands at 15.00%.

Discussion

Tax Justice Effect on Attitude

The impact of Tax Justice on Attitude is found to be statistically significant, with a notable effect size of 15.00%. This finding aligns with the research conducted by [Pui Yee, Moorthy, and Choo Keng Soon \(2017\)](#), despite variations in the data analytic methodology employed. [Pui Yee, Moorthy, and Choo Keng Soon \(2017\)](#) employed a methodology including multiple regression analysis, whereas the present study utilised structural equation modelling (SEM) analysis.

Based on the research conducted by [Pui Yee, Moorthy, and Choo Keng Soon \(2017\)](#), the implementation of Tax Justice is crucial in order to stimulate and shape taxpayers' Attitudes. The government in question should assess the appropriate taxation system in order to foster taxpayers' confidence in the fairness of Tax allocation and administration in relation to Tax justice. [Verboon and Goslinga \(2009\)](#) state, that in order to enhance Tax Compliance among enterprises, it is imperative for the Government to establish a Tax system that is characterised by principles of justice. Therefore, the manner in which justice is perceived has the potential to foster compliance among taxpayers and mitigate instances of Tax evasion ([Hartner-Tiefenthaler et al., 2012](#)).

The influence of Tax Justice, as a subjective standard, on the taxpayer's Attitude can be observed within the context of TRA. Taxpayers experience a sense of satisfaction when they perceive justice, whereas feelings of wrath arise when justice is lacking, leading to a potential inclination towards disobedience ([Schweitzer & Gibson, 2008](#)). Therefore, the concept of Tax Justice assumes a crucial role in shaping individuals' views and fostering their intention to engage in certain behaviours. However, it is widely believed by the general public that Tax Justice has not been effective in achieving the desired outcomes in terms of transparent Tax management ([Pui Yee, Moorthy, & Choo Keng Soon, 2017](#)).

Additional information indicates that 16.10% of taxpayers have expressed their belief that the Tax system is characterised by inequity. Approximately 27.90% of taxpayers expressed the opinion that the management of the taxation system by the relevant government entities is still in need of necessary measures. The data suggests that it is incumbent upon the respective government to administer the taxation system in an equitable manner, fostering public confidence in the notion that Tax contributions contribute to the advancement of the whole country.

Taxes play a crucial role in the financial stability of states, enabling sustained national development without reliance on natural resources and external aid. In the context of Indonesia, taxes serve as the primary means of state funding, as around 80 percent of governmental expenditures are funded through Tax revenues. Hence, the presence of voluntary compliance among taxpayers is necessary for the fulfilment of their Tax duties. The level of voluntary compliance among taxpayers positively correlates with the number of registered and actively paying taxpayers, hence contributing to the achievement of Tax revenue targets.

Trust in Government Effect on Attitude

The impact of Trust in Government on Attitude is found to be more pronounced and statistically significant (59.00%) compared to the influence of Tax Justice (15.00%), according to the research conducted by [Roh, Seok, and Kim \(2022\)](#). The study highlights the crucial function of Trust in shaping individuals' opinions. This finding suggests that through fostering Trust in Government and promoting Tax justice, nations and countries can effectively address taxpayers' Attitudes and enhance their well-being. As a result, Tax Compliance among taxpayers is likely to improve. According to the findings of [Lee and Schachter \(2019\)](#), there is additional support for the notion that individuals' trust might influence their Attitude. When the level of public trust diminishes, it might lead to the emergence of demonstrations or protests against the government's Tax management practises.

This discovery expands the Theory of Reasoned Action (TRA) by incorporating the influence of Trust on Attitude. The concept of trust, which encompasses a belief in the reliability and integrity of others, plays a vital role in facilitating human interactions. Trust has the potential to foster positive Attitudes and reinforce individuals' convictions. In order to cultivate taxpayers' confidence in the government, it is imperative for the government to implement innovative online Tax services that facilitate convenient registration and payment of taxes using digital platforms, so enabling individuals to fulfil their Tax obligations effortlessly from any location and at any given time. This approach is expected to contribute to an increase in Tax payments. Despite the implementation of e-SAMSAT (Electronic One-Stop Single Administration System) by the Indonesian Government for online Tax payment, there is a need for a streamlined process flow inside the e-SAMSAT application. Additionally, the supply of e-SAMSAT services should be evenly distributed across all 34 provinces of Indonesia.

Tax Justice Effect on Tax Compliance Intention

Tax Justice has a substantial impact on individuals' intentions to comply with Tax regulations, resulting in a 23.00% increase in Tax Compliance intentions. When comparing the data among the six provinces, it is evident that the province with the biggest impact of Tax Justice on Tax Compliance Intentions is Papua Province, with a percentage of 62.99%. In contrast, the taxpayers in North Maluku exhibit the least significant impact, accounting for a mere 23.00%.

The findings of this study provide empirical support for the research conducted by [Taing and Chang \(2021\)](#), which posits that Tax Justice has a significant impact on the inclination of individuals in Phnom Penh, Cambodia, to comply with Tax regulations. The study uses the Theory of Planned Behaviour (TPB) as a framework to elucidate the underlying factors that shape individuals' intentions to engage in compliant Tax behaviour.

This research uses the Theory of Reasoned Action (TRA) to elucidate the concept of Tax Justice, considering it as a component of the subjective norm that shapes individuals' Attitudes and behavioural intents. The primary determinants under the Theory of Reasoned Action (TRA) consist of individuals' beliefs and subjective norms, which collectively influence their Attitudes and intentions towards engaging in specific behaviours. The present study offers theoretical implications for future research endeavours, suggesting the inclusion of additional variables that may exert an influence on behavioural intentions, such as Tax morale (Taing & Chang, 2021).

In addition, a study conducted by Benk, Budak, and Cakmak (2012) found that 7.40% of taxpayers expressed the belief that the Taxation System is unjust, leading them to intentionally evade Tax payments. Therefore, the implementation of Tax Justice is vital in order to influence Tax Compliance, thereby ensuring the presence of taxpayers' satisfaction, as indicated by the research conducted by Gilligan and Richardson (2005).

The Effect of Trust in Government on Tax Compliance Intention

The level of trust in the government has a substantial impact on individuals' intentions to comply with Tax obligations, with a magnitude of 22.00%. The region of Papua has the highest level of Trust in the Government's influence on Compliance Intention, with a significant percentage of 66.00%. The province of North Sumatra exhibits the least significant level of influence, accounting for a mere 20.00%.

This study provides further evidence for the findings of Hooda et al. (2022) regarding the significance of Trust in influencing user intentions to utilise e-Government systems. The Unified Theory of Acceptance and Use of Technology (UTAUT) model was employed in this study to examine the role of Trust. Additionally, the Theory of Reasoned Action (TRA) was utilised to explain Trust in the Government as a belief, which is expected to have an impact on behavioural intentions. Furthermore, the present study aligns with the research conducted by Scholz and Lubell (1998), which posits that Trust in Government plays a significant role in fostering Tax Compliance Behaviour.

In addition, 10.20% of the respondent responses indicate that Tax management by the government needs to be more transparent, especially for socialising Tax revenues and allocations. The benefits of paying taxes are still optimally received by society for economic development, as stated by respondents at 31.30%. Then, the respondents responded to the intention not to comply at 2.50%. It means it still needs the higher taxpayers' motivation to pay taxes. Thus, this study provides practical implications for the Government and its staff to work together with other stakeholders to intensify the socialisation of Tax benefits to promptly make motorised vehicle Tax payments.

It is clear that the higher the taxpayer's Trust in the Government, the higher the intention to comply with Tax payments. Increasing citizens' Trust in the Government can be done through their participation in the evaluation process to increase citizens' perceptions of government performance (Yang & Holzer, 2006). However, this research has yet to include government performance, suspected to be one of the causes of people's intention to comply with taxes. On the other hand, the Government's performance in taxation needs to be socialised to taxpayers to increase their Trust in the Government.

The Influence of Taxpayer Attitudes on Tax Compliance Intention

The intention of taxpayers to comply with Tax regulations is greatly influenced by their Attitude, with a magnitude of 20.00%. The primary factor that significantly affects individuals' intentions to comply with Tax regulations is the Attitudes of taxpayers, particularly in Papua province, which accounts for 34.00% of the overall influence. The regions with the least significant influence are Lampung and North Maluku, accounting for only 23.00% of the total. It demonstrates the varying perspectives held by taxpayers, hence highlighting cross-cultural disparities (Abdurrosid, Chandrarin, & Zuhroh, 2023).

The results of this study provide support for the research conducted by Andam and Osman (2019), despite the presence of variations in the object settings, particularly in relation to Zakat Payment Intention. In the work of Heikal, Khaddafi, and Ummah (2014), Attitude is posited as the least influential factor in predicting intention, a finding that aligns with the research conducted by Kashif, Sarifuddin, and Hassan (2015). The latter study discovered no statistically significant association between Attitude and the inclination to contribute monetary donations.

This study employs the Theory of Reasoned Action (TRA) as a framework to elucidate the relationship between taxpayers' Attitudes and their intention to comply with Tax obligations. Individuals' Attitudes towards actions play a crucial role in shaping their favourable or negative sentiments regarding Tax Compliance. The Tax Return Accuracy (TRA) framework contributes to the existing body of consumer behaviour literature by examining customer behaviour within the setting of taxation.

Furthermore, a notable proportion of taxpayers, specifically 14.6%, expressed a desire to circumvent the reporting of Tax underpayments. According to the findings, 22.7% of taxpayers hold the belief that Tax dodging is a prevalent occurrence. This condition carries consequences for the pertinent governmental authorities to incentivize taxpayers to maintain compliance by promoting the social acceptance of Tax payments for the purpose of fostering the nation's economic growth. Additionally, it is imperative for the Government to effectively convey the ownership of automobiles in order to promote a strong inclination towards Tax Compliance, despite the fact that a minority of taxpayers, namely 5.10%, exhibit non-compliant behaviour. It is anticipated that the payment of motorised vehicle taxes will experience a surge due to the implementation of stringent legal penalties.

Patriotism Moderates the Effect of Taxpayer Attitude on Tax Compliance Intention

The impact of Patriotism on taxpayers' Attitudes on Tax Compliance intention is enhanced in the context of this innovative research. The level of Patriotism in South Kalimantan Province is significantly greater (64.0%) in comparison to other provinces. The present findings are consistent with the research outcomes reported by Alshira'h et al. (2021) and Alshira'h and Abdul-Jabbar (2020).

According to the Social Identity Theory (SIT), taxpayers are obligated to adhere to Tax Compliance (Wenzel, 2007) and have a greater influence in forecasting compliance (Murphy, Veall, & Wolfson, 2015). This implies that individuals with more patriotic sentiments exhibit greater adherence to Tax payment obligations, as a result of their more favourable Attitudes towards taxation.

Furthermore, the participants' answers highlight a mere 7.00% level of dedication among taxpayers and a meagre 9.30% motivation to fulfil Tax obligations as a manifestation of patriotic responsibility. Approximately 11.30% of the participants exhibited a diminished level of patriotism, while approximately 9.20% displayed a proclivity for disparaging their country. The study reveals that the intention to comply with Tax obligations is rather low, with a rate of approximately 4.50%. This can be attributed to the moderating influence of patriotism. The motive for Tax payment is seen to be relatively low, with a rate of 4.50%. In comparison to other provinces, the level of taxpayer Patriotism in South Kalimantan province is somewhat higher.

The results of this study have important consequences for policymakers, as they highlight the need to enhance levels of Patriotism through more frequent socialisation efforts that emphasise compliance with Tax regulations. An additional endeavour is enhancing the quality of online Tax payment systems in order to deliver satisfactory experiences to taxpayers, hence fostering an increase in Tax Compliance. The Government's implications are fostering a sense of Patriotism across different generations through the demonstration of Indonesia's enhanced development outcomes resulting from the allocation of Tax revenues.

The Tax Amnesty Moderates the Effect of Attitude on Tax Compliance Intention

The implementation of Tax Amnesty has a notable impact on the relationship between Attitude and Tax Compliance Intention. The implementation of Tax Amnesty in Papua Province has been found to have a substantial impact on the Attitude effect towards Tax Compliance Intention, with a considerable moderation effect of 57.00%. This moderation effect is notably larger compared to other provinces.

The findings of this study provide empirical evidence that aligns with the perspective put forward by [Andrews et al. \(2014\)](#), which suggests that Tax Amnesty serves as a moderating factor in the relationship between Attitude and Tax Compliance Intention. Tax Amnesty serves to enhance taxpayers' inclination towards Tax Compliance. The findings presented in this study contribute to the existing body of knowledge on Promotion Theory ([Lewis, 1898](#)) by examining its applicability within the specific setting of Tax Amnesty.

The Vehicle Tax Amnesty is a governmental initiative that entails the elimination or amnesty of Tax fines that have been imposed on individuals who own vehicles ([Ferry & Sri, 2020](#)). According to respondents, Tax Amnesty is deemed highly beneficial in effectively managing the taxpayer's budget, with a reported percentage of 15.70%. A total of 12.30% of the surveyed taxpayers expressed dissatisfaction with the implementation of Tax Amnesty, despite the fact that a significant majority of taxpayers, amounting to 52.9%, highly supported the provision of Tax Amnesty.

Tax Amnesty can serve as an indication of public consciousness and serve as a catalyst for promoting compliance with low Tax payments. Hence, it is imperative for the government to engage in innovative approaches to regulate vehicle Tax costs, as these charges are frequently perceived as a societal burden. In order to foster economic welfare, it is imperative for the Government to implement stringent policies aimed at reducing the utilisation of Tax Amnesty policy and encouraging taxpayers to fulfil their obligations in a timely manner. This can be achieved by effectively communicating the advantages associated with Tax payment compliance to the general public.

Conclusion, Limitation, and Future Research

The impact of trust in the government surpasses that of Tax Justice in shaping the Attitudes and intentions of taxpayers towards Tax Compliance. The provinces of Papua, Lampung, and North Maluku exhibit varying levels of taxpayers' Attitude towards Tax Compliance intentions, with Papua Province demonstrating the highest scores and Lampung and North Maluku displaying the lowest scores. Furthermore, the variables of Patriotism and Tax Amnesty exhibit a noteworthy and substantial moderating influence on the relationship between Attitude and intention to comply with Tax payment obligations. The moderating effect of Tax Amnesty surpasses that of Patriotism in the provinces of East Java, Lampung, and Papua.

The level of trust in the government is a crucial factor that influences taxpayers' Attitudes. In order to enhance public trust in the government, it is imperative for the government to enhance the dissemination of information regarding the allocation of Tax funds for national development and welfare. Additionally, a reassessment of e-SAMSAT apps as a means of facilitating online Tax payments should be conducted, with the aim of expanding its implementation across all 34 provinces in Indonesia.

Furthermore, the extent of Tax Justice is not solely observed in the realm of development; it is imperative for the Government to assess the rate of car taxation in order to provide taxpayers with Tax alleviation. One potential practical measure for the Government entails enhancing Tax education initiatives aimed at increasing public awareness regarding Tax management and the advantages associated with fulfilling Tax obligations.

Tax Justice and trust in the government are crucial areas of concern that demand the attention of governmental bodies and policymakers. It is imperative that Tax management performance is demonstrated with a strong commitment to integrity. The implementation of stringent legislative measures is necessary to enhance the level of compliance among motor vehicle taxpayers in meeting their Tax obligations in a timely manner.

The influence of taxpayer Attitudes on Tax Compliance intentions is enhanced by the presence of patriotism. Nevertheless, the extent of the populace's Patriotism is superficial. Taxpayers who possess a comprehensive understanding of their obligation to pay taxes promptly exhibit a correspondingly diminished level of motivated reaction. Despite the widespread understanding that taxes are an inescapable necessity, it is imperative to promote and effectively administer transparent Tax payments. The allocation of Tax funds for regional development should prioritise the promotion of social welfare.

It is imperative to cultivate a sense of Patriotism from the formative years. There is a pressing need to enhance the level of compliance among Indonesian citizens with the prevailing legislation in the country. Furthermore, it is worth noting that stakeholders with relevant affiliations have the potential to cultivate a sense of Patriotism among employees within the workplace, before extending this sentiment to other segments of society. This approach can prove beneficial in promoting the timely payment of motor vehicle taxes, hence fostering an increase in Tax Compliance behaviour.

Tax Amnesty is a governmental programme designed to alleviate the burden of Tax payments for individuals or entities that have fallen behind on their Tax obligations. Tax Amnesty has a substantial impact on enhancing taxpayers' inclination to comply with Tax obligations. However, the implementation of Tax Amnesty does not encourage people to comply with their Tax obligations;

instead, it allows them to intentionally evade taxes and await the introduction of such policies. The evaluation of the benefits of Tax Amnesty necessitates the attention of the Government and policymakers. Furthermore, it is anticipated that the Government will implement innovative measures regarding Tax Amnesty in order to deter taxpayers from engaging in ongoing Tax evasion.

The findings of this study also make a valuable contribution to the advancement of the Theory of Reasoned Action (TRA), Social Identity Theory (SIT), and promotion theory in elucidating the research model. The Theory of Reasoned Action (TRA) is employed to elucidate the influence of Tax Justice, which represents the subjective norm, and Trust in the Government, which reflects the opinion that shapes the taxpayer's Attitude, ultimately affecting their intention to comply with Tax regulations. The primary objective of the study conducted by SIT is to elucidate the role of Patriotism as a moderating factor in the relationship between Attitudes and Tax Compliance Intentions. Promotion Theory is essential in elucidating the moderating function of Tax Amnesty as a marketing instrument for bolstering Tax Compliance Intention.

In order to enhance public trust, it is important to do research on the performance of the government and the Attitudes of prospective taxpayers. The subsequent researcher may explore the potential influence of cultural or ethnic variations on the relationship between Attitudes and the development of Tax Compliance intentions. It is important to consider that the level of Patriotism among taxpayers in Papua is higher compared to taxpayers from other provinces, as this may have a significant moderating effect.

The future evaluation and analysis of the Tax Amnesty in Indonesia is necessary to assess its impact on enhancing Tax Compliance intentions. Through the implementation of a qualitative research methodology, it is imperative to determine the continued necessity of Tax Amnesty in Indonesia.

One potential constraint of this study is the utilisation of a purposive sampling technique. Hence, it is recommended that additional investigation be conducted utilising the method of simple random sampling. Subsequent studies in various sectors, such as the micro, small, and medium enterprises (MSME) sector, can potentially repeat this research to examine potential taxpayers.

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